

**THE HIGH COURT
COMMERCIAL**

[2011 No. 5843 P]

BETWEEN

**IRISH BANK RESOLUTION CORPORATION LIMITED
(IN SPECIAL LIQUIDATION),
QUINN INVESTMENTS SWEDEN A.B. AND LEIF BAECKLUND
PLAINTIFFS**

AND

**SEÁN QUINN, CIARA QUINN, COLETTE QUINN,
SEÁN QUINN JR., BRENDA QUINN, AOIFE QUINN, STEPHEN
KELLY, PETER DARRAGH QUINN, NIALL MCPARTLAND,
INDIAN TRUST A.B., FORFAR OVERSEAS S.A., LOCKERBIE
INVESTMENTS S.A., CLONMORE INVESTMENTS S.A.,
MARFINE INVESTMENTS LIMITED, BLANDUN ENTERPRISES
LIMITED, MECON FZE, CJSC, VNESHKONSALT, OOO
STROITELNYE TEKHNOLOGII, OOO RLC-DEVELOPMENT,
KAREN WOODS, SENAT FZC, SENAT LEGAL CONSULTANCY
FZ-LLC AND MICHAEL WAECHTER
DEFENDANTS**

**JUDGMENT of Mr. Justice Kelly delivered on the 10th day of July,
2013**

Introduction

1. This judgment deals with a further chapter in the litigation saga between these plaintiffs and defendants. For the purposes of this

application, the tale begins with orders which I made at the end of July 2012.

2. On 25th July, 2012, I granted injunctive relief against the first to ninth defendants and ordered them to disclose all assets wherever located and all bank accounts by 31st July, 2012.

3. On 31st July, when the twentieth defendant was joined to the proceedings, she likewise was enjoined and directed to make the same disclosure by 13th August, 2012. The first to ninth and twentieth defendants I will refer to collectively as "*the defendants*" for the purposes of this judgment.

4. By the same orders of 25th and 31st July, I directed the defendants to disclose on oath all documents relating to actions taken by them to place assets beyond the reach of the plaintiffs. That disclosure was to be made by 13th August, 2012.

5. Whilst the time for the making of such disclosure may appear short, it is important to point out that the defendants made no objection to the making of the orders in that form and with that time limit.

The Orders

6. The relevant provisions of the orders in question directed the defendants to:-

(a) (at para. 4) *“disclose all assets held in Ireland or worldwide in which they have any direct or indirect legal and/or beneficial and/or other interest”*.

(b) (at para. 5) *“disclose all bank accounts in Ireland or worldwide in which they have any direct or indirect legal and/or beneficial and/or other interest”*.

and

(c) (at para. 6) *“the defendants, their servants or agents are required to disclose on oath all documents relating to the actions taken by them or on their behalf to place IPG assets beyond the reach of IBRC”*.

7. Following the making of those orders, the defendants then solicitors sought an extension of time for the production of documents. Time was extended. By order of 24th August, 2012, Feeney J. directed that the affidavits information and documentation within the defendants’ personal possession was to be produced by 27th August, 2012, with the remainder of the documents held by their then solicitors to be produced by 31st August, 2012.

8. The defendants swore various affidavits in alleged compliance with the obligations imposed upon them by paras. 4 and 5 of the orders.

9. Insofar as para. 6 of the orders was concerned, the second, fifth, seventh and ninth defendants swore affidavits of disclosure on 23rd

August, 2012 and the second and twentieth defendants swore affidavits of disclosure on 24th August, 2012. The first and fourth defendants swore affidavits of disclosure on 27th August, 2012. A supplemental affidavit of disclosure was sworn by the seventh defendant on 27th August, 2012.

10. The plaintiffs were not satisfied with the contents of the affidavits sworn by the defendants and consequently brought an application seeking a twofold relief. The first relief sought in this notice of motion dated 19th October, 2012, was an order pursuant to O. 40, r. 1 of the Rules of the Superior Courts or the inherent jurisdiction of the court requiring the attendance of the defendants for cross examination on foot of the affidavit sworn by them in purported compliance with the orders of 25th and 31st July, 2012. The second relief was for an order requiring each of the defendants to make full and proper disclosure or further and better disclosure of the matters covered at paras. 4, 5 and 6 of the orders made in July 2012.

11. The defendants contested the entitlement of the plaintiffs to cross examine on foot of the affidavits.

12. That dispute resulted in a reserved judgment being delivered by me on 11th December, 2012. I held in favour of the plaintiffs and directed that the defendants be cross examined in respect of the affidavits sworn by them.

13. Subsequent to the issue of the plaintiffs' motion seeking the cross examination of the defendants, additional affidavits were sworn on 22nd and 28th November, 2012, by way of alleged further disclosure in purported compliance with the orders of July 2012. The fact that these additional affidavits were sworn suggests that the disclosure made up until then was incomplete.

14. The cross examination of the defendants took place over a period of five days after which there was an exchange of written submissions and oral submissions were then made to the court.

The Relief Claimed

15. The second relief sought in the notice of motion of 19th October, 2012, was framed in very general terms. It sought an order requiring each of the defendants to make *“full and proper disclosure and/or further and better disclosure of the matters set out at paras. 4, 5 and 6 of the orders of this Honourable Court made on 25 July 2012 and 31 July 2012”*.

16. At my request that general description has been refined down to fourteen separate categories. I made that request so as to ensure that the defendants might be made aware precisely of the specific reliefs being sought against them. It is unsatisfactory that they should have to deal with a general form of order lacking specificity. The relevant defendants against whom each category is sought have also been identified.

17. In the course of this judgment, I will deal with each of those fourteen categories in turn.

18. Before doing so, it is necessary to deal with the legal basis for the making of the orders in suit. This is so because of legal argument made by the defendants to the effect that the orders sought are impermissible.

19. It is to be noted that the orders made by the court were in the precise terms of those sought by the plaintiffs and were granted without objection by the defendants.

Jurisdiction

20. Complaint is made by the defendants that the plaintiffs' motion paper fails to set out what is described as the "*jurisdictional basis upon which the relief claimed therein is sought*". There is, of course, no requirement upon any moving party to disclose in the body of a notice of motion the legal basis for the order being sought. However, the defendants do not confine themselves to that criticism but contend that the plaintiffs have not demonstrated any legal basis upon which the court can grant the relief sought.

21. It is curious that, having agreed to the orders made in their original form, objection is now sought to be made by the defendants to a refinement of those orders. That may or may not be explained by a change in legal representation.

22. In any event, a good deal of the argument which was traversed under this heading had already made its appearance in the objections which were raised by the defendants to their cross examination.

23. In the course of my judgment of 11th December, 2012, I cited and followed the decision of the Court of Appeal in *House of Spring Gardens Limited & Ors v. Waite & Ors* [1985] FSR 173.

24. This is what I said:-

“The Court of Appeal held that the court should be able to grant any ancillary order that appears just and convenient for the purpose of ensuring that a Mareva injunction is effective. That would include making an order that the defendants be called or recalled for cross examination upon their affidavits if the facts of the case justified it. In the course of his concurring judgment, Cumming Bruce L.J. said:-

‘For the reasons given by Slade L.J. I respectfully take the view that Scott J. was taking too narrow a view of the powers of the court. The authorities, and in particular the judgments in the Bekhor case, make it quite plain that the Mareva injunction jurisdiction is in many respects anomalous. The court has the power (and, I would add, the duty) to take such steps as are practicable upon an application of the plaintiff to procure that where an order

has been made that the defendants identify their assets and disclose their whereabouts, such steps are taken as will enable the order to have effect as completely and successfully as the powers of the court can procure. It may be that there are situations in which the circumstances demonstrate that it is more sensible, if only for reasons of speed and urgency, not to order further affidavits in order to fill the vacuum alleged to exist in the affidavits filed pursuant to the original order, but to proceed at once to order that the defendants attend for cross examination upon their affidavits. The purpose of the cross examination would be to elicit with greater particularity the extent and whereabouts of the defendants' assets. The background of applications for Mareva injunctions is often a situation in which it is urgently necessary for the court to intervene in order to assist the plaintiff to prevent the defendant from frustrating the object of the proceedings. In such a situation, an order to cross examine upon an unsatisfactory affidavit already filed is one of the courses that the court has jurisdiction to take. When such cross examination takes place it is entirely a matter for the judge presiding on cross examination properly to control it.'" (My emphasis)

25. Reference was there made to the decision of the Court of Appeal in *AJ Bekhor & Co. v. Bilton* [1981] 2 All E.R. 565.

26. It is clear that arguments were made in that case similar to those made in the present one. For example, it is here argued that the Rules of the Superior Courts make no provision for orders of the type sought or made in these proceedings. That was an argument that was also made in *Bekhor's* case. As is clear from the head note at p. 566, the court held:-

“Although orders for discovery and interrogatories in aid of a Mareva injunction could not be made under RSC Order 24, rule 7(1) or Order 26, rule 1(1) because they would then not relate to ‘matters in question in the action’ or ‘matters in question...in the cause or matter’, they could be made under s. 45(1) of the 1925 Act, since inherent and implicit in the power to grant an injunction contained in section 45 from which the Mareva jurisdiction derived, was the power to make all ancillary orders necessary to ensure the effectiveness of the Mareva jurisdiction.”

Section 45 of the 1925 Act is the equivalent of s. 27(7) of the Supreme Court of Judicature (Ireland) Act 1877 as applied by s. 48 of the Courts (Supplemental Provisions) Act 1961 where the court is given a general jurisdiction to grant an injunction where it is just and convenient so to do.

27. Reference was also made to an earlier decision in *A. & Anor v. C. & Ors* [1980] 2 All E.R. 347, where Robert Goff J. held that the court had power to make an order for discovery of documents or for interrogatories in aid of a Mareva injunction where it was necessary to do so for the proper and effective exercise of the Mareva jurisdiction, e.g. where the defendant had a number of bank accounts.

28. Returning home, I cite once again the decision of Costello J. in *Deutsche Bank v. Murtagh* [1995] 2 I.R. 122, where he said:-

*“The basis on which a Mareva injunction is granted is to ensure that a defendant does not take action designed to frustrate subsequent orders of the court. It is well established in England that a Mareva injunction may extend to foreign assets and I believe that the Irish courts have a similar power in order to avoid the frustration of subsequent orders it may make. The court has ancillary powers also and in suitable cases it may grant a disclosure order requiring a defendant to swear an affidavit in respect of assets outside the jurisdiction (see *Derby & Co. Ltd. v. Weldon (Nos. 3 and 4)* [1989] 2 W.L.R. 412).”*

29. These authorities satisfy me that the court has inherent jurisdiction to ensure that injunctions granted by it are effective. In the case of the Mareva type injunction this may involve orders of discovery, disclosure,

the answering of interrogatories or the production of a deponent for cross examination.

30. It is axiomatic that if the court is of opinion that a discovery or disclosure order has not been complied with in full it may, at a minimum, direct that further and better discovery or disclosure be made. That is what I am asked to do here.

General Observation

31. Before considering in detail the specific reliefs sought it is I think necessary to point out that the discovery and disclosure orders made required each of the defendants to individually swear affidavits in accordance with the terms of the order. Ideally each defendant should have sworn a full individual affidavit within the time limited by the order. In the event, the original affidavits sworn were clearly not adequate because supplemental affidavits were subsequently sworn in order to augment the originals.

32. In all, three batches of affidavits were sworn by the defendants. The first batch dealt with the disclosure of assets which was directed at paras 4 and 5 of the orders in suit. These affidavits were sworn for the most part on 31st July, 2012. They purported to set out a statement of assets which included bank accounts in which the defendants had any direct or indirect legal and/or beneficial or other interests regardless of

where such assets were situate. The body of such affidavits do not differ between defendants.

33. The second batch of affidavits dealt with what was required at para. 6 of the relevant orders. These were sworn for the most part on 23rd August, 2012, (the August affidavits) with supplemental affidavits being sworn by some of the defendants on 28th November, 2012.

34. In respect of the August affidavits each of the defendants swore as to their understanding of the obligation placed upon them by para. 6 of the relevant orders. This is what they said:-

“I understand that the obligation on me is to disclose all of the documents relating to actions taken by me or on my behalf to place IPG assets beyond the reach of IBRC (‘relevant documents’) including electronically stored documents and information within my possession, power or procurement. To the best of my knowledge, information and belief (and having had the benefit of legal advice), I have undertaken a review of any papers that are in my possession.”

35. It is clear from that averment which is contained in each of the relevant affidavits that the defendants had a clear understanding of their obligations with reference to para. 6 of the orders. Indeed they had received legal advice as to what those obligations were. The obligations involved disclosing all documents relating to actions taken by them or on

their behalf including electronically stored documents and information within their respective possession, power or procurement.

36. That was the defendants own understanding of their obligations and I believe it was a correct one.

37. Those affidavits did not contain any averment to the effect that the disclosure was confined to documents within the defendants' actual possession. The obligation of disclosure created by para. 6 of the orders related to actions taken by the defendants but also extended to their servants or agents in respect of actions taken by them or on their behalf. The order therefore clearly covered not merely documents in the defendants' actual possession but also in their power or procurement. The legal advice which the defendants obtained as to the obligations imposed by the order was, in my view, correct.

38. During the course of their cross examination, a number of the defendants gave evidence which was inconsistent with what they swore to in their August affidavits. Despite the averment contained in the affidavits, their oral evidence was that they believed that their obligation under the orders was to disclose documents which were in their possession and no more.

39. Insofar as such defendants confined disclosure to documents which were within their possession only, they were being inconsistent with the oath which they took when they swore the August affidavits. They were

also behaving in a manner inconsistent with the legal advice which had been given to them in that regard. Insofar as they confined themselves to documents merely within their possession, the disclosure was incomplete.

Explanation

40. The relevant defendants' oral evidence was that, notwithstanding what was contained in the August affidavits, they believed their obligation under para. 6 of the order was to disclose only documents in their possession. They did not believe that the order extended to documents in their power or procurement. How did this come about?

41. In the case of Aoife Quinn, she gave evidence that the August affidavit used what she described as "*standard wording*". This is what she said:-

"Q. 57 Yes. Well, what you set out there is documents within your possession, power or procurement, that is your understanding of what you are required to do as sworn to by you; isn't that correct?"

A. That was my, my understanding was that it was documents within my possession. The terminology used throughout this affidavit was a continuation. It was I suppose standard wording used throughout all of our affidavits. But my understanding is that it is documents within my possession.

Q. 58 *Well, as you state your understanding in this affidavit which you swore on 23 August it is documents within your possession, power or procurement?*

A. *I see that is what is wrote (sic) down. But I am telling you that I understand the order is obliging me to disclose documents within my possession.*

Q. 59 *And you say that was your understanding at the time; is that correct, when you swore this affidavit?*

A. *My understanding at the time – that is quite subjective. It is hard to remember when you understand some.*

Q. 60 *Well – sorry*

A. *I agree that is the wording that has been used, but my understanding is that it is documents within my power or procurement and possession.*

Q. 61 *Is that an understanding that you... (interjection)*

A. *Sorry, I apologise. I understand that it is documents within my possession.*

Q. 62 *And is that an understanding that you have arrived at subsequent to the affidavit then?*

A. *I don't know when I arrived at that.*

Q. 63 *You don't. Well, I take it your solicitor at the time advised you with regard to your obligations in relation to the order of the court made on 25 July?*

A. *Yes they would have.*

Q. 64 *And I take it you read this affidavit before swearing it?*

A. *Yes I would have.*

Q. 65 *And you say that at that stage your understanding was that it extended to documents within your possession, power or procurement?*

A. *I don't say that I am saying what is wrote (sic) here in the template affidavit supplied. I am telling you that it is my understanding that the terms of the order is documents within my possession.*

Q. 66 *And can I ask you did you then, are you saying to the court now that the disclosure which you have made is based on an understanding that what you are required to do was to disclose documents within your possession and that you did not have to disclose documents within your power or procurement.*

A. *I have disclosed everything that I have in my possession.*

Q. 67 *In your possession and may we take it then that you have not disclosed documents that are within your power or procurement?*

A. *I – to put this in context. The order for Seán for compliance of his coercive orders under Judge Dunne's order was documents within his power, procurement and possession. In order to help, assist Seán, fully comply with the orders of Justice Dunne we asked for all parties to provide any documents. Whatever documents we received back I disclosed them in their absolute entirety. I do not have any further documents in my possession. And previously I have requested all documents and whatever I received back I have disclosed them in its entirety.*

Q. 68 *Well, I just want to understand how you approached your discovery. You say your understanding was, insofar as you were concerned, whatever you did to assist Mr. Seán Quinn Jr., when you were swearing this affidavit your understanding was that you merely had to disclose documents within your possession?*

A. *All documents that I had and that I had previously requested and received were disclosed for Seán.*

Q. 69 *Yes. You did not, according to your evidence now, understand that as of 23rd August that you had an obligation to disclose documents within your power or procurement?*

A. *My understanding is that I had to disclose documents within my possession. What I am informing the court is to assist Seán in the purging of his contempt and complying with coercive orders set down by Judge Dunne previously to this order, I had already went (sic) off and asked everybody, any party for the documents with Seán and with Eversheds and any documents we received back we disclosed them in its entirety.*

Mr. Justice Kelly:

The point that counsel is making just to explain it.

You are now saying that your understanding of the order is that you are only obliged to disclose documents within your possession?

A. *Yes.*

Mr. Justice Kelly:

That is different to what you swore to in the affidavit.

A. *I understand.*

Mr. Justice Kelly:

Where you said you understood your obligation was to disclose documents within your possession, power or procurement, do you understand the question?

A. *I understand the irregular... (injection)*

Mr. Justice Kelly:

So what you are telling me now under oath is different to what you swore in the affidavit?

A. *Yes I understand the difficulty.” (Day 1 of evidence)*

42. I cannot accept that Aoife Quinn was under any misapprehension as to her obligations when she swore her affidavit of disclosure. The contents para. 3 of the affidavit could not be clearer. Those contents were consistent with the legal advice which she had received. I find as implausible her *ex post facto* attempt to suggest that her understanding at the time she swore the affidavit was that she was obliged only to disclose documents in her possession.

43. Ciara Quinn in the course of her testimony claimed that the affidavit sworn by her on 23rd August, 2012, was a template. She gave evidence of her business experience as a claims handler in Quinn Insurance. She made the point that she believed that she went “*above and beyond the order and got things in our procurement.*” (Day 3, Q. 127)

44. Colette Quinn in her evidence made it clear that she, notwithstanding what she was sworn to in her affidavit of August 2012, believed that the order did not extend to documents within her procurement or power. Indeed, she made it clear that she had not tried to procure any documents that would have been in her power of procurement at least in the months prior to her testimony being given.

45. Niall McPartland in his evidence was asked about that part of the affidavit which stated *"I did not at the date of the swearing of my affidavit of disclosure have in my possession, power or procurements any documents other than those disclosed in my affidavit relating to the placing of IPG companies or of the respective assets beyond the control of the plaintiff Bank."* He was asked:-

"Q. 712 Now, in terms of that, do I understand you to be saying that the averment relates to any material that you had physically in your possession on that date.

A. It says 'possession, power or procurement' so it does. I think at the date of swearing this affidavit it was drawn to our attention that the order clearly says 'possession'. But nonetheless we decided to continue with the averment that was made in the original affidavit.

Q. 173 I see. So is it possible that again as of the date you are aware of documents which have previously been in your possession, power or procurement that might perhaps still be called upon by you in the future by request.

A. No I think I tried to get the documents one way or the other that were...”

46. Stephen Kelly described the affidavit of August 2012 as a “*template affidavit*” it was not clear from his testimony as to whether he was adopting a position different to that which was sworn to in the affidavit concerning disclosure obligations.

47. Insofar as Seán Quinn’s testimony was concerned he indicated that he had given all of the documents not only in his possession but also those in his power and procurement and that therefore he had complied fully with his disclosure obligations as understood by him in the August 2012 affidavit.

48. In conclusion in respect of this part of my judgment the following can be stated.

49. Each of the defendants swore in the August affidavits that they were disclosing all documents in their power, possession or procurement. That was in accord with the legal advice which they had received.

Following cross examination, it seems clear that Colette Quinn, Aoife

Quinn and Niall McPartland contended that they were only obliged to discover documents in their possession. In addition, Niall McPartland was unsure if he made adequate inquiries on the issue. It was not clear to me whether Stephen Kelly adopted a position different to that which was sworn to him in his affidavit concerning disclosure. Only Seán Quinn Jr. indicated that he had given all of the documents in his power, possession and procurement.

Modus Operandi

50. Although the obligation to make affidavits of disclosure was a personal one binding on each defendant they appear to have pooled the documents in their possession and then decided which of them would disclose a given document in the schedules to their respective affidavits. The object of this was apparently to ensure that the plaintiffs would not receive documents that they had already obtained whether within the disclosure affidavits or on foot of other applications. Aoife Quinn indicated that she prepared the relevant schedules primarily with Stephen Kelly using printed hardcopies of relevant documents. She told me on a number of occasions that she contacted her siblings and discussed who would disclose which document. She told the other defendants that they need not disclose a document if she was already disclosing it. However, she then went on to say that she was unsure as to precisely what she had said to the others in this regard. She did not accept that this way of

apportioning disclosure would create incomplete affidavits but did not explain how the defendants ensured that no document was overlooked.

51. The reason given for adopting this course was that the defendants wished to keep this “*project manageable*”.

52. This policy, of course, carried with it the risk of deficient disclosure being made since it does not appear that each defendant addressed their mind to the personal obligation to be undertaken by them. Part of the testimony was quite confusing particularly in relation to conversations had been Ciara Quinn, Aoife Quinn and Colette Quinn when preparing their affidavits.

53. Whilst I can understand why an attempt was made to try and manage discovery in an organised fashion, the obligation remained on each defendant to make a personal affidavit of the documents in their power, possession or procurement and not to deviate from that by reference to material sworn to by the other defendants unless leave of the court was obtained so to do. No such leave was obtained.

54. In these circumstances it is hardly surprising that criticism has been made and shortcomings in the affidavits sought to be identified.

Employment Contracts

55. A good deal of time was taken up during the course of the cross examination of the defendants dealing with the topic of employment contracts.

56. Seán Quinn Jr. had disclosed that the defendants (save the fifth) had entered into employment contracts with Russian IPG companies. Salary payments in respect of those purported employment contracts were paid via the Ocean Bank situate in Russia.

57. Despite the large sums of money which were paid purportedly on foot of these contracts it is remarkable that Seán Quinn Jr. disclosed no documents concerning his job description. Neither did Stephen Kelly. Nor indeed did he have any copy of his employment contract in English. Mr. Kelly had no documents indicating what work he had done for the salary paid to him nor had he kept the original Russian contract.

58. Niall McPartland said he was given no written job description save that he was told he was going to be doing general work on a retainer basis. He would as he said be required to “*get stuck in and help out where needed*”. He had no documents indicating what work would be involved and had no English translations of his contract. In fairness, he did admit that it was bizarre that he would be paid €280,000 without retaining a copy of the contract under which that sum was payable.

59. Colette Quinn said in evidence that she never had any documents to show what work she had to undertake. She only had a copy of her employment contract in the Russian language. She was never given any directions as to how to perform any of her tasks for the IPG companies

despite a salary of €339,000 being paid to her. In her testimony, she said:-

“Q. 68 So is it your evidence to the court, you are asking the court to accept that you received €339,000 whilst staying in Ireland, apart from one visit to Russia to open the Ocean Bank account, and that at no stage did you have any indication in writing as to what your work tasks were as an employee of any of these companies?”

A. That is correct. I have no documentation in relation to that, yeah.

Mr. Justice Kelly

And never had?

A. I never had.

Q. 69 And did you ever communicate with these companies in relation to the work which the companies wished you to carry out and return for this income?

A. No I don't believe I did, no.”

60. She also told me that in the course of carrying out her duties she did not generate any documents and described her work for the bank as “paperless”.

61. Ciara Quinn likewise said that she had no documents evidencing the work that she carried out for the payments made to her.

62. Aoife Quinn indicated that her employment contract was returned to the IPG companies and that she did not keep a copy of it. This was so notwithstanding the substantial entitlements that she had under the contract. She told me she did not know how much she would be paid when she signed the contracts and merely received text messages indicating that a payment had been made to her. She was the only defendant who said that she kept the text messages that she received recording her salary but unfortunately her mobile telephone containing the text messages was stolen.

63. It is very difficult to believe the defendants that they had no documents in relation to their employment by the IPG companies. Large sums of money were paid to the defendants for work allegedly done and if it was done it is simply incredible that there is nothing by way of documentation to back it up within their power, possession or procurement.

Salaries

64. There is no issue but that the defendants received very large sums of money by way of salary on foot of their alleged employment contracts. The way in which these salaries were paid was very strange.

65. The defendants had monies transferred by the IPG companies into an Ocean Bank account in Moscow. They held VISA debit cards from that bank and cash was withdrawn from that account in this jurisdiction. On occasions this involved lengthy periods of time being spent extracting cash from an automatic cash dispenser.

66. In the case of Aoife Quinn, her affidavit did not disclose receipt of these very large sums of money or the use of the debit card. It disclosed no documents relating to how she spent her salary of €370,000. She said that it was mostly spent on legal fees. The only records of the payment of her salary were text messages from Ocean Bank.

67. In her case I am unable to accept the evidence that there was such a paucity of documentation in relation to the receipt of these monies. What is even less believable that there is no documentation in respect of the spending of those monies given that they were used primarily to discharge legal fees. There must, in my view, have been correspondence or invoices or fee notes in respect of these payments.

68. In the case of Ciara Quinn, her evidence was that she gave large sums of money to family members in order to give them to Eversheds Solicitors. Once again she withdrew these monies from a cash dispenser. She had no idea as to how much money she had handed over in this fashion. No documents in relation to the spending of these monies were disclosed in the affidavit and in her oral testimony she told me that she

had no documents in respect of such spending. At one stage she indicated that the monies were used to pay Eversheds but later indicated that she did not know what lawyers had been paid. At another point in her testimony she indicated that she gave money to her sister, Aoife Quinn and her brother, Séan Quinn Jr.

69. Even more puzzling was that piece of her testimony where she was unable to explain how in the affidavits there had been mention of funds being transferred from Senat to Eversheds whilst it was now being contended that Eversheds had been paid in Ireland in part by her by taking money from a cash machine.

70. Her brother, Séan Quinn Jr. in his evidence indicated that there were documents showing how the monies provided to him by Ciara were sent to lawyers retained on behalf of the defendants. He was not certain whether he could now procure them but said that invoices certainly existed. He also gave evidence that some of the money was probably used to pay for legal expenses incurred in Belfast.

71. Colette Quinn, Stephen Kelly, Niall McPartland, Séan Quinn Jr. and Karen Woods all drew their large salaries from the IPG companies in the same way namely withdrawing cash from ATM machines.

72. I cannot accept that the defendants (with the exception of Mr. McPartland) do not have or cannot procure documents concerning how their salaries were spent. This is particularly so in the context of large

portions of this money allegedly being utilised to pay lawyers. There is no reason why there would not be documents demonstrating what happened to the money once it was transferred to the defendants. These monies were IPG company monies and how they were utilised by the defendants clearly are relevant to actions taken by them or on their behalf to take IPG assets beyond the reach of the plaintiff.

73. Mr. McPartland told me that he had receipts concerning certain withdrawals but felt he had no obligation to disclose them. I do not share that view.

Operation of Bank Accounts

74. The Ocean Bank accounts were clearly used to draw down large sums of money allegedly paid by way of salary to the defendants. There were, however, other bank accounts. For example, Aoife Quinn admitted that she did not disclose any statements of account in relation to the accounts held by her in the United Arab Emirates. Neither did she keep her Irish Nationwide Building Society or Ulster Bank account documents. There is no evidence that she made attempts to obtain bank statements from these banks and in my view she was clearly under an obligation to do so.

75. Insofar as her account with Ocean Bank was concerned, she could give me no plausible explanation as to why she could not obtain bank statements from that entity. This situation is to be contrasted with the

speedy way in which Mr. Stephen Kelly was able to receive information from that bank when the pin number on Aoife Quinn's Ocean Bank card ran into difficulty. It is also to be contrasted with the timeous response which Mr. Stephen Kelly obtained from that Bank so as to enable him to transfer US\$300,000 from the Ocean Bank account to his joint account in the Emirates Bank.

76. Aoife Quinn also failed to disclose material in respect of a transfer of US\$500,000 to the Cypriot court because she said that the relevant documents had been disclosed by Séan Quinn. In this context, she indicated that she had provided hundreds of documents to him.

77. She contended that the bank statements in question were not covered by the orders. I cannot accept that there is any validity in that argument or that that was her true belief having regard to the way in which the affidavit of disclosure was framed.

78. A similar contention about the orders not extending to bank statements was made by Ciara Quinn. In particular, she knew of bank accounts in respect of Cranre Limited (a Quinn company) but said that she did not believe that those bank statements were within the ambit of the orders made. Whilst she had no statements for that company I believe that it would have been open to her to obtain such statements.

79. When it came to the testimony of Colette Quinn on this topic she indicated that she was relying on Séan Quinn Jr. to get her bank

statements from Ocean Bank and indicated that she did not receive any bank statements in her capacity as a director of either, Brombo Enterprises, Nedacin Limited, Del Poro Holdings and Proгато Enterprises. In each she had no idea where these were. She believed that she had been a director of some seven or eight Cypriot companies and that she had been sent a form to make her a signatory on their accounts but she said she did not fill out the form.

80. Niall McPartland also claimed that the bank statements were outside the terms of the orders.

81. I am of the view that the defendants were under an obligation to disclose the contents of the relevant accounts and their transaction histories. This is so having regard to the terms of the orders made. The defendants' evidence shows that the disclosure made by them is inadequate. The transaction history of these accounts has not been disclosed as it ought to have been.

Rent Rolls

82. No documents have been disclosed concerning the rent rolls from the various IPG companies. It is the plaintiffs' case that there were significant sums of money derived from the rental of those properties. The plaintiff contends that the defendants must have had access to documents relevant to this issue. Séan Quinn Jr. denied that he was aware of the actual rents or the profitability of the various IPG

companies. He did, however, accept that he had been in receipt of some information concerning rent rolls.

83. The organisation chart for Finnanstroy was put to him in evidence. He said did not make any sense because it showed him as being the head of the company. It is likely that that was a correct depiction of his position given that the chart appears to reflect the emails which had been procured from the Finnanstroy server and were disclosed by Mr. Quinn and Mr. Kelly.

84. What is not in doubt is that Mr. Quinn was dealing with what he described as day to day issues with the tenants of these premises. On 5th day of the examination, I put the following questions to him.

“Mr. Justice Kelly

But Mr. Quinn how could you have been effectively managing these assets if you were being bamboozled by documents coming to you in Russian?

A. *I was managing the day to day issues with the tenants. It was the tenants. I was not managing the finances of the company, I was managing the tenant issues.*

Mr. Justice Kelly

And when you say that, were you dealing with tenants who were largely Russian?

A. *I wouldn't have been dealing directly with tenants. But as you can see from the communications, I would have been dealing through, take for example Alla Filipova or Mr. Matveev. So they would be coming to me, I would be responding back with my views and what I would be happy with and what I wouldn't be happy with and then they would go and talk to the client or they would go and talk to the tenant, because mostly they would be speaking Russian. And that is the way the process worked."*

85. For the purposes of this application, I cannot accept that Mr. Quinn Jr. had the rather insignificant role for which he now contends. If he was dealing only with tenant issues why was he requesting Alla Satdarova of Finnansstroy for the cash balances of that company, Logistica, Red Sector and Business Park? She provided those figures and they disclosed large sums of money.

86. I also believe that Aoife Quinn had a greater role in the IPG companies than she admitted. She told me that she did not remember the document which had been emailed to her concerning an investment between Business Park, a Russian IPG company and a Hong Kong entity called Orient Guide Investments Limited. That was a US\$3m transaction. Why would it be sent to her if she had as little to do with the IPG companies as she suggests?

87. Whilst Mr. Stephen Kelly admitted to only a 0.05% in Red Sector, he did accept that he was a director of Cranre and that its income was largely derived from payments from Univermag. He is also a director of Neacad Limited and it derived some at least of its income from IPG companies. He also admitted visiting Moscow somewhere between eight and eleven times, Kiev on one occasion, Dubai on five occasions and Abu Dhabi twice. That all to my mind suggests a significant involvement in the IPG companies.

88. I do not believe that Mr. Quinn Jr. had the subordinate position within the IPG companies which he contends for. I believe the organisational chart which was produced is much more likely to be accurate. It clearly demonstrated him in a superior position.

89. There is no disclosure in respect of the rent roles from the IPG companies. I believe that these companies were controlled and managed to a much greater extent than they admitted by Mr. Séan Quinn Jr. and Mr. Kelly. I do not believe that they have made full disclosure of the material in their power, possession or procurement relevant to this topic.

Companies Ownership

90. Séan Quinn Jr. told me that he had no documents relating to his beneficial ownership of the companies which were referred to in his affidavit. However, he acknowledged that such documents exist and believes that they are probably held in the offices of the Quinn Group.

91. Niall McPartland accepted that he had not disclosed any documents in relation to the companies in respect of which he claimed a beneficial ownership. He contended that Alcas Limited was not involved in the IPG structure and therefore was not covered by the orders.

92. In the case of Stephen Kelly, he indicated that he had ownership of 0.05% share in Red Sector.

93. Colette Quinn told me that she had no documents which would demonstrate what interest she had in the companies which are referred to in her affidavits of disclosure.

94. In the case of the company Cranre, Aoife Quinn told me that she knew that there were a large number of documents pertinent to that company in existence. She told me she had no documents in respect of her beneficial ownership of the company. She believed that either her siblings or her parents' grandchildren had an interest in it. She also told me that her former solicitors, Eversheds, had told her that she had a beneficial interest in the other companies referred to in her affidavit.

95. Aoife Quinn indicated that she had a 20% beneficial interest in all of the companies listed in her affidavit apart from Pahu Limited. No documents were disclosed by her relating to such ownership. She told me that she kept a large number of company documents in respect of IPG companies but could not remember what documents or for what companies. She also told me that Red Sector is owned by Stephen Kelly

and Finnanstroy by Peter Darragh Quinn. She disclosed documents relating to Swedish companies, a large number of which were received from the Swedish companies' office. She kept just some of these documents. She also told me that "*people gave her Swedish stuff to mind*" because she was dealing with the Swedish lawyers. Insofar as the Indian companies were concerned, she believed that she had asked a named individual for documents in respect of those companies but was unable to locate the email request. Subsequently, she indicated that she was no longer sure that she had in fact sent such an email. She put this confusion down to the fact that she was troubled because at that time, Séan Quinn Jr. was going through his contempt of court proceedings. It is convenient at this stage to consider documents pertaining to the operation of the companies Cranre and Neacad which it is alleged were much used in order to place IPG assets beyond the reach of the plaintiff.

Cranre and Neacad

96. A good deal of time was spent cross examining the defendants in respect of documents pertaining to these companies.

97. The evidence of Aoife Quinn establishes that the office of Cranre was being utilised by the Quinn family in respect of both the Cypriot and Irish litigation in which they are involved. She is a beneficial owner of the company but told me that she never had any documents in respect of it. Neither had she any documents relating to payments made by it to

Univermag. She accepted that it is likely that there are many documents in respect of Cranre but said that she never had them in her possession because she had not been involved in any significant way with it. Ciara Quinn was aware of a bank account held by Cranre from which money was taken by direct debit. She thought that she had a 20% interest in the company but never had any share certificate in respect of it. Prior to a meeting which took place with former solicitors in July 2012, she was unaware of any documents evidencing her ownership of Cranre. She denied having worked in Cranre but said she had been using the premises from time to time. Her mobile phone bill was paid by Cranre as were the phone bills of six other persons but she did not know who they were. She could give me no help in relation to the sending of documents to a courier company DHL, by her on behalf of Cranre to Univermag.

98. Brenda Quinn was familiar with the office of Cranre but did not know that it belonged to that company. She said the office was small but had neither computers or printers. She was not aware of a cheque book being owned by it.

99. Colette Quinn only attended the office of Cranre on a small number of occasions. She denied any involvement with the company. Stephen Kelly accepted that he saw documents and was involved in the generation of invoices relating to payments from July 2011 to November of that year between Cranre and Univermag. He accepted that he was a director of

Cranre and prepared draft accounts in respect of it. He gave evidence of invoices which he knew about but copies of them were not kept by him. He believed that they related to the period, November or December 2011. He said that he did not have access to documents relating to any contract between Cranre and Univermag or between Letynaya and Cranre. He took issue with an averment contained in an affidavit of Séan Quinn Jr. to the effect that he (Kelly) had drafted the contract between Letynaya and Cranre. Mr. Kelly said that he had possession of documents in excess of those disclosed concerning a contract between Cranre and Finnanstroy but these were no longer in his possession. Niall McPartland told me that he did not have copies of the Cranre invoices in respect of the payments either.

100. Séan Quinn Jr. had no documents indicating the extent of his beneficial interest in Cranre but believed that such documents exist. He thought they might be with Stephen Kelly or Aoife Quinn or alternatively that they are with the Quinn Group. If the court were to make orders for the production he expected that they would be able to provide those documents.

101. He was also familiar with the Cranre office and had attended it on a small number of occasions. Documents stored in that office would now be either in family homes or in a new office. He told me that Stephen Kelly was the person who was predominantly involved in the day to day

running of Cranre. He had no documents about the payments between Cranre and Univermag either.

102. I am of opinion that there must be a substantial body of documents pertinent to the activities of Cranre and Neacad dealing with actions taken by the defendants and that these have not been disclosed. Neither has there been full disclosure of documents relating to companies ownership.

KBG Accountants

103. The accounts for Cranre were prepared by KBG Accountants. Ciara Quinn told me that it was Stephen Kelly who provided the relevant documents to KBG for the Cranre accounts. She denied having any documents relating to expenses incurred by Cranre but said Mr. Paddy Keaveney in KBG Accountants had provided her with information in that regard. Information which she gave to her former solicitors on this topic was solely based on such information given to her by Mr. Keaveney but without any documentation being had by her. She in turn told me that Mr. Keaveney's source of knowledge was Stephen Kelly. Curiously she was unable to offer any explanation as to why her former solicitors had sought information from her in this regard.

104. In an email of 23rd July, 2012, sent by Colette Quinn to Aoife Quinn and Stephen Kelly, she attached draft accounts in relation to the operation of Cranre for the year ending 31st March, 2012. Despite this she denied any involvement in the preparation of the accounts of that

company. Rather, she said that she had never seen any of the documents on which the draft accounts would have been based and had no part in the preparation of those accounts. She could offer no explanation as to why the draft accounts were sent to her by KBG Accountants other than because she was known locally to the firm. Subsequently her testimony was that the reason why she had been sent the draft accounts was on the basis that she would forward them to Stephen Kelly.

105. Séan Quinn Jr's evidence was that he did not have any documents that would be regarded as primary documents for the purposes of preparing the accounts for Cranre.

106. I do not accept that full or proper disclosure in respect of this species of documents has been made.

The Meetings of 26th April, 2011

107. This was a day of much activity of the boards of the IPG companies. Resolutions were purportedly passed by the directors to sell the shares in those companies. Aoife, Ciara and Colette Quinn all gave evidence in relation to these meetings. Some of the evidence was quite remarkable and by times incredible.

108. Aoife Quinn could not recall where the meetings took place. She thought they took place either in her own house or her sister's house or the Cranre offices. The resolutions she told me were passed without any underlying documentation being placed before her or her fellow directors.

The meetings took place over a period of some five or ten minutes.

Resolutions passed provided for the disposal of the companies' shares "*at a purchase price not less than the chartered capital of the company*".

She told me that she did not understand nor did she have any underlying documents before her informing her about the nature of the resolutions passed at those meetings. She had no understanding of what was meant by "*chartered capital*" nor did she have any documents explaining the position to her.

109. The evidence of Ciara Quinn in this regard was no different.

Colette Quinn likewise told me that she had no underlying documents relating to these resolutions. However, she understood from information given to her in conversations with Peter Quinn, Stephen Kelly and Séan Quinn Jr. that the underlying companies concerned in these resolutions were valueless. She thought the use of the expression "*chartered capital*" was irrelevant because the companies were valueless. Once again, however, she had no underlying documentation relating to these resolution.

110. A lot of trouble appears to have been gone to allegedly sell valueless companies. These were resolutions of significance and highly material to the alleged wrongful actions seeking to place IPG assets beyond the reach of the plaintiff. If this was a genuine exercise which was being conducted (a question which will be decided at the trial of this

action), then in my view there had to be documents which are either in the possession, power or procurement of the defendants and have not been disclosed.

Senat

111. Insofar as these proceedings are concerned there is no doubt but that Eversheds Solicitors were on record for the defendants at the time the relevant orders were made against them. Furthermore, it was Eversheds who advised the defendants in respect of their obligations concerning the disclosure to be made.

112. An entity called Senat was also providing legal advice though there is a good deal of obscurity concerning it and its involvement. There are in fact two Senat entities. One is Senat Legal and the other is Senat FZC. Aoife Quinn told me that these were different entities and that Senat Legal performed legal services on behalf of the Quinn company.

113. She said that Senat FZC did not carry out any work on her behalf or that of the Quinn family but when confronted with the meeting which she had with Mr. Michael Waechter of that firm, she said that she met him in a personal capacity. It is curious therefore that a contract between her and Mr. Waechter in respect of which privilege was claimed was in fact listed in Séan Quinn Jr's discovery schedule having been given to him by her. She was unable to give any explanation for that. The inclusion of that contract in a schedule of privileged relevant documents

strongly suggests that Mr. Waechter and Senat FZC did in fact carry out relevant work on behalf of the Quinn family. This, to my mind, raises a very substantial question mark over the testimony of Aoife Quinn.

Neither was she able to explain why Ms. Gonzaga of Senat FZC was included in an email concerning a legal support agreement when she told me that she had no dealings with Ms. Gonzaga.

114. Ciara Quinn had some familiarity with Senat Legal fees in that she believed that one of her siblings told Eversheds that €163,437.47 was held by Senat Legal on her behalf. I will deal with this later.

115. I do not believe that full or proper disclosure has been made in respect of the defendants' involvement with Senat Legal or Senat FZC or Mr. Waechter.

Fees

116. A major topic during the course of the examination of the defendants was the alleged discharge of fees from the monies that were taken in cash from the Ocean Bank account via ATMs. I have already touched on this to some extent. The evidence tendered by the defendants concerning the discharge of these legal fees is far from satisfactory.

117. It was the testimony of Ciara Quinn that Aoife Quinn dealt with the question of the discharge of fees for Eversheds. I was told that Eversheds would not supply a copy of their invoices and bills. This was allegedly because a lien was being claimed over certain documents by that firm.

She told me that she thought that one of her siblings had in turn told Eversheds some €163,437 was held by Senat Legal on her behalf. She had, however, no idea where that money might have come from. Neither could she give any explanation as to why she had not made any inquiries of Senat. She confirmed that she had no documents concerning this matter.

118. Brenda Quinn indicated to me that what she had sworn to in her affidavit of disclosure concerning Senat had come directly from Eversheds. Likewise, Séan Quinn Jr. gave similar testimony. He told me that he had no relationship with Senat FZC and knew nothing at all about it. Despite that, in the August affidavit, he referred to documents which he said he had not yet received from Senat FZC.

119. The testimony of Stephen Kelly was to the effect that the primary contacts for Eversheds were Aoife Quinn and Niall McPartland. Mr. McPartland agreed that he had dealt with Eversheds on the topic of fees. At no stage did he describe Senat as Eversheds' client but rather suggested that the Quinn family would negotiate with Eversheds and subsequently Senat would then discharge those fees. He told me that he had some dealings with both Senat Legal and Senat FZC.

120. Other confusion arises from testimony given by Stephen Kelly where he told me that Eversheds acted for Senat Legal but were on record for the defendants.

121. What emerges is that Senat appears to have been involved in the actions to remove IPG assets from the plaintiffs and thus disclosure ought to cover all documents related to its involvement in the scheme. That would include the involvement of Mr. Waechter. I do not believe that the meeting which took place between Aoife Quinn and Mr. Waechter was in a purely private capacity. I believe that there is a likelihood that there are documents in existence arising from that meeting and indeed other meetings that the defendants had either with Senat Legal or Senat FZC or Mr. Waechter. They have not been disclosed and ought to be. In general the disclosure concerning Senat and Senat FZC is deficient. That is particularly so on the topic of fees.

Deletion of Electronic Documents

122. In their affidavits, the defendants indicated that they had a practice of deleting emails and other electronically transmitted documents.

123. In her affidavit of 23rd August, 2012, Aoife Quinn said that she deleted trivial emails and emails with large attachments. In her viva voce evidence she told me that she never deleted any email with a view to avoiding disclosure. But she went on to tell me that she *“probably had a more active deletion policy in my email than is portrayed in this affidavit but the wording of this affidavit was general wording used for each and everyone of the affidavits”*. She accepted that she had a policy of deleting emails and that her account had data limitations that required her to do so.

She accepted that she deleted emails of substance and importance notwithstanding what was stated in the disclosure affidavit. But she also could have and did on occasions save important documents.

124. Ciara Quinn indicated in her evidence given viva voce that she did not have an email policy. She said that she deleted emails if she did not think she would require them any further. She also deleted spam but had no email policy as such. That was so notwithstanding what was said in the affidavit of 23rd August, 2012.

125. She went further and told me she did not know what documents she had deleted but that she had included in her affidavit a schedule of documents which were formerly in her possession but which had been deleted and/or lost and/or destroyed which she had been unable to procure because she could have deleted such documents.

126. Stephen Kelly accepted that the affidavits of 23rd August, 2012, contained wording which was almost identical in each affidavit dealing with the document deletion policy of the deponent. The reason for this similarity was, of course, because the template was used. He indicated that he had deleted relevant documents because it was his policy not to keep a lot of documents.

127. Niall McPartland gave evidence that he had deleted documents since the commencement of the litigation but justified that by reference to his practice of deleting documents generally. He said:-

“I haven’t deliberately deleted any documents to avoid disclosure or documents that I would have thought would have been of relevant. I haven’t deliberately gone out of my way, which appears to be what you are insinuating. Is it possible that there are some documents that may be of relevance to this that may have been deleted? You know, I am not infallible, I have deleted documents, I have deleted emails. I have always deleted emails and I believe – you know, I’ve made that clear in my affidavits.”

128. Overall, the testimony given on this topic was rather unsatisfactory. Certainly, the affidavits sworn by the defendants in a number of instances did not reflect the policy of email deletion which was actually followed and which emerged during the course of the testimony.

129. I am of opinion that proper disclosure has not been made under this heading either.

General Conclusions

130. I have set out in brief form some of the testimony that was proffered by some or all of the defendants. I have also dealt with the major issues which figured during the course of their examination. I will now indicate my conclusions and then proceed to a consideration of what orders ought to be made by reference to the specific material which is now sought by the plaintiffs.

131. I have already commented on the fact that the original affidavits sworn ought to have been complete. They were not. They had to be the subject of subsequent affidavits in order to attempt to comply with the defendants' obligations. Even the totality of the affidavits sworn to by the defendants has not discharged their obligations under the orders in question.

132. I have also already pointed out that the personal nature of the obligation binding on each of the defendants. That personal obligation is not satisfied by a reliance upon disclosure made by other defendants. The use of a template affidavit has inherent difficulties for a defendant charged with a personal obligation to make full disclosure.

133. I have also made it clear that I am of the view that the legal advice tendered to the defendants and sworn to by them in their affidavits to the effect that the disclosure involved not merely documents in their possession but also those in their power and procurement was the correct interpretation. The testimony of the defendants does not convince me that they were ever of any different view.

134. In many aspects the disclosure was substandard and failed to discharge the defendants' obligations. Material in their procurement was in many instances not sought still less disclosed.

135. When dealing with individual topics, I have expressed my views on the testimony of the defendants. Much of it was unsatisfactory and by times implausible.

136. I now turn to the specific orders which are sought.

Category 1

137. Here the plaintiffs seek that the defendants should provide a:-

“Schedule of all relevant documents (documents to include electronic documents and information) describing and scheduling both the relevant documents that are actually in their power, possession and procurement and relevant documents that were in their possession, but are no longer and how and when each of them have ceased to be so.”

138. In the light of the testimony which was furnished to me, I am of the view that the plaintiffs are entitled to be furnished with a comprehensive schedule falling within the description which I have just quoted.

Category 2

139. Here the plaintiffs seek:-

“A comprehensive list and description of all relevant documents (including electronic documents and information) that were deleted; and an explanation and justification of the policy or policies underpinning those deletions.”

140. The confused and confusing evidence that was given touching upon the deletion of electronically transmitted material makes it necessary for the defendants to now make disclosure as sought in this category.

Category 3

141. The plaintiffs seek:-

“All relevant documents directly or indirectly related to the contracts of employment of the defendants by the IPG companies.”

142. It is not necessary for me to rehearse again the quite extraordinary evidence that was given by the defendants concerning these highly lucrative contracts of employment. I am not at all satisfied with the disclosure which has been made in this regard and accordingly I will direct the defendants with the exception of Brenda Quinn to make this disclosure.

Category 4

143. The plaintiffs seek an order as against Séan Quinn Jr. and Stephen Kelly in respect of all relevant documents directly or indirectly related to the rent rolls from the IPG companies.

144. In the light of the views which I have expressed earlier in this judgment on this topic, I have no hesitation making this order.

Category 5

145. The plaintiffs seek:-

“All relevant documents directly or indirectly related to ownership of companies.”

146. This order is sought against all defendants. I believe the plaintiffs are entitled to it as I do not consider that the disclosure which has been made to date is complete.

Category 6

147. The plaintiffs seek:-

“All relevant documents directly or indirectly related to the ‘money trail’ leading from the IPG companies, including electronic documents, bank statements and documentary information in respect of the steps taken to place the assets of the IPG companies beyond the reach of IBRC.”

148. I do not believe that there has been full disclosure made by the defendants in respect of this material and accordingly I propose to accede to the plaintiffs’ application in respect of it.

Category 7

149. As against the defendants, Ciara and Collette Quinn, Niall McPartland and Stephen Kelly, the plaintiffs seek:-

“Any and all relevant documents provided by or on behalf of the defendants, or companies, associations or entities controlled by them or in respect of which they have a beneficial interest to KGB

Accountants (or any other tax or financial adviser wheresoever located in the world).”

150. I do not propose to accede to this application in the form in which it was sought. I will make an order but limited to that part which is excluded from the brackets. I do not propose to extend the order to entities other than KGB Accountants.

Category 8

151. The plaintiffs seek:-

“All relevant documents directly or indirectly detailing the existence and contents of all bank accounts in which the defendants have a direct or indirect interest and transaction history of such accounts since April 2011.”

152. In my view having regard to the unsatisfactory evidence which was furnished I believe the defendants have not made full and proper disclosure of this material and accordingly I propose to make the order sought against them.

Category 9

153. The plaintiffs seek:-

“All relevant documents directly or indirectly relating to the resolutions of 26 April 2011 (including any underlying material, notes or memoranda).”

This order is sought against Aoife, Ciara and Colette Quinn.

154. The conduct of the meetings on that date can only be described as bizarre. If these meetings were genuine then they must have had material in excess of that disclosed. Accordingly, I will make the order sought against them.

Category 10

155. The plaintiffs seek:-

“All relevant documents directly or indirectly related to Cranre and Neacad.”

156. The order is sought against all defendants and in my view in the light of the evidence that I heard, the plaintiffs are entitled to this order since I am not satisfied that full disclosure has been made.

Category 11

157. The plaintiffs seek:-

“All relevant documents directly or indirectly related to the transfer of money to Senat in both its ostensible iterations and to Eversheds including documents related to the origin or genesis of any such money.”

158. Again, the evidence which I heard concerning the involvement of Senat whether Senat Legal or Senat FCZ was less than satisfactory to put it mildly. Likewise the evidence which I heard concerning the alleged payment of fees gives rise to many questions. I will make the order

sought. I wish to make it clear that it includes disclosure of material concerning the payment of fees to Senat and/or Eversheds.

Category 12

159. In the light of the order made under Category 11 it is not necessary for me to consider Category 12.

Category 13

160. Category 13 seeks an explanation on oath from the defendants of the relationship between Senat, Eversheds and the defendants. I do not propose to make this order. It seems to me that it goes beyond what is permissible at this stage of the proceedings. Accordingly, I decline to make that order.

Category 14

161. I likewise decline to make the order which is sought at Category 14. Here the plaintiffs seek relevant documents held by Eversheds. That disclosure is sought against each of the defendants. I do not believe that that is an order with which they could comply. Accordingly, it is refused.

162. The plaintiffs may of course seek discovery orders against Eversheds as non parties to the suit if it is considered appropriate.

Result

163. The orders are granted as indicated above. I will now fix the time within which compliance will be required.